



April 3, 2015

ENGROSSED SENATE BILL No. 288

DIGEST OF SB 288 (Updated April 2, 2015 10:46 am - DI 75)

Citations Affected: IC 5-3; IC 5-14; IC 6-1.1; IC 36-4; IC 36-5.

Synopsis: Local government budget notices; public records. Reinstates the following expired statutes concerning local government budget notices through 2020: (1) A provision that if the budget notice is not timely published due to the fault of a newspaper, the notice is a valid notice if it is published one time at least three days before the budget hearing. (2) A provision allowing the department of local government finance (DLGF) to correct certain errors or omissions that cause the budget notice to inaccurately reflect the tax rate, tax levy, or budget of a political subdivision. (3) The requirement that a political
(Continued next page)

Effective: Upon passage; July 1, 2015.

**Glick, Houchin, Breaux, Randolph,
Ford, Broden**

(HOUSE SPONSORS — BORDERS, KLINKER, PRICE, KERSEY)

January 8, 2015, read first time and referred to Committee on Local Government.

January 29, 2015, amended; reassigned to Committee on Tax & Fiscal Policy.

February 19, 2015, amended, reported favorably — Do Pass.

February 23, 2015, read second time, amended, ordered engrossed.

February 24, 2015, engrossed. Read third time, passed. Yeas 49, nays 0.

HOUSE ACTION

March 5, 2015, read first time and referred to Committee on Local Government.

April 2, 2015, amended, reported — Do Pass. Referred to Committee on Ways and Means pursuant to Rule 127.

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subdivision must give notice by publication to taxpayers of the estimated budget, the current and proposed tax levies of each fund, and the amounts of excessive levy appeals to be requested. Allows a state or local government public agency to charge a fee for the time required by the public agency in excess of two hours, to search for a public record. Restricts the hourly rate charged for the search. Prohibits a public agency from charging a fee for the public agency to: (1) transmit a public record by electronic mail; or (2) permit a person (not including a commercial entity) to use a cellular phone to copy a public record that contains the person's name. Provides that if a public record is in an electronic format, a public agency (excluding the office of the county recorder) shall provide an electronic copy or a paper copy, at the option of the person making the request for a public record. Provides that a search fee collected by a department, agency, or office of a county, city, town, or township shall be deposited in the general fund of the county, city, town, or township.



April 3, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

ENGROSSED SENATE BILL No. 288

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 5-3-1-2, AS AMENDED BY P.L.183-2014,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 2. (a) This section applies only when notice
4 of an event is required to be given by publication in accordance with
5 this chapter.
6 (b) If the event is a public hearing or meeting concerning any matter
7 not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h)
8 notice shall be published one (1) time, at least ten (10) days before the
9 date of the hearing or meeting.
10 (c) If the event is an election, notice shall be published one (1) time,
11 at least ten (10) days before the date of the election.
12 (d) If the event is a sale of bonds, notes, or warrants, notice shall be
13 published two (2) times, at least one (1) week apart, with:
14 (1) the first publication made at least fifteen (15) days before the
15 date of the sale; and
16 (2) the second publication made at least three (3) days before the

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1 date of the sale.

2 (e) If the event is the receiving of bids, notice shall be published two
3 (2) times, at least one (1) week apart, with the second publication made
4 at least seven (7) days before the date the bids will be received.

5 (f) If the event is the establishment of a cumulative or sinking fund,
6 notice of the proposal and of the public hearing that is required to be
7 held by the political subdivision shall be published two (2) times, at
8 least one (1) week apart, with the second publication made at least
9 three (3) days before the date of the hearing.

10 (g) If the event is the submission of a proposal adopted by a political
11 subdivision for a cumulative or sinking fund for the approval of the
12 department of local government finance, the notice of the submission
13 shall be published one (1) time. The political subdivision shall publish
14 the notice when directed to do so by the department of local
15 government finance.

16 (h) If the event is the required publication of an ordinance, notice of
17 the passage of the ordinance shall be published one (1) time within
18 thirty (30) days after the passage of the ordinance.

19 (i) If the event is one about which notice is required to be published
20 after the event, notice shall be published one (1) time within thirty (30)
21 days after the date of the event.

22 (j) If the event is anything else, notice shall be published two (2)
23 times, at least one (1) week apart, with the second publication made at
24 least three (3) days before the event.

25 (k) If any officer charged with the duty of publishing any notice
26 required by law is unable to procure advertisement:

- 27 (1) at the price fixed by law;
- 28 (2) because the newspaper refuses to publish the advertisement;
- 29 or
- 30 (3) because the newspaper refuses to post the advertisement on
- 31 the newspaper's Internet web site (if required under section 1.5 of
- 32 this chapter);

33 it is sufficient for the officer to post printed notices in three (3)
34 prominent places in the political subdivision, instead of publication of
35 the notice in newspapers and on an Internet web site (if required under
36 section 1.5 of this chapter).

37 (l) If a notice of budget estimates for a political subdivision is
38 published as required in IC 6-1.1-17-3, and the published notice
39 contains an error due to the fault of a newspaper, the notice as
40 presented for publication is a valid notice under this chapter. This
41 subsection expires January 1, 2015.

42 ~~(m) Notwithstanding subsection (j), if a notice of budget estimates~~



for a political subdivision is published as required in IC 6-1.1-17-3; and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing. This subsection expires January 1, 2015.

(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing. This subsection expires January 1, 2021.

SECTION 2. IC 5-3-1-2.3, AS AMENDED BY P.L.183-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.3. (a) A notice published in accordance with this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as:

- (1) a reasonable person would not be misled by the error or omission; and
- (2) the notice is in substantial compliance with the time and publication requirements applicable under this chapter or any other Indiana statute under which the notice is published.

(b) This subsection applies if:

- (1) a county auditor publishes a notice concerning a tax rate, tax levy, or budget of a political subdivision in the county;
- (2) the notice contains an error or omission that causes the notice to inaccurately reflect the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision; and
- (3) the county auditor is responsible for the error or omission described in subdivision (2).

Notwithstanding any other law, the department of local government finance may correct an error or omission described in subdivision (2) at any time. If an error or omission described in subdivision (2) occurs, the county auditor must publish, at the county's expense, a notice containing the correct tax rate, tax levy, or budget as proposed or fixed by the political subdivision. This subsection expires January 1, 2015.

(b) This subsection applies if:

- (1) a county auditor publishes a notice concerning a tax rate, tax levy, or budget of a political subdivision in the county;
- (2) the notice contains an error or omission that causes the notice to inaccurately reflect the tax rate, tax levy, or budget



1 actually proposed or fixed by the political subdivision; and
 2 (3) the county auditor is responsible for the error or omission
 3 described in subdivision (2).

4 Notwithstanding any other law, the department of local
 5 government finance may correct an error or omission described in
 6 subdivision (2) at any time. If an error or omission described in
 7 subdivision (2) occurs, the county auditor must publish, at the
 8 county's expense, a notice containing the correct tax rate, tax levy,
 9 or budget as proposed or fixed by the political subdivision. This
 10 subsection expires January 1, 2021.

11 SECTION 3. IC 5-14-3-2, AS AMENDED BY P.L.248-2013,
 12 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2015]: Sec. 2. (a) The definitions set forth in this section apply
 14 throughout this chapter.

15 (b) "Computer processing time" means the amount of time a
 16 computer takes to process a command or script to extract or copy
 17 electronically stored data that is the subject of a public records
 18 request.

19 (b) (c) "Copy" includes transcribing by handwriting, photocopying,
 20 xerography, duplicating machine, duplicating electronically stored data
 21 onto a disk, tape, drum, or any other medium of electronic data storage,
 22 and reproducing by any other means.

23 (c) (d) "Criminal intelligence information" means data that has been
 24 evaluated to determine that the data is relevant to:

- 25 (1) the identification of; and
- 26 (2) the criminal activity engaged in by;

27 an individual who or organization that is reasonably suspected of
 28 involvement in criminal activity.

29 (d) (e) "Direct cost" means one hundred five percent (105%) of the
 30 sum of the cost of:

- 31 (1) the initial development of a program, if any;
- 32 (2) the labor required to retrieve electronically stored data; and
- 33 (3) any medium used for electronic output;

34 for providing a duplicate of electronically stored data onto a disk, tape,
 35 drum, or other medium of electronic data retrieval under section 8(g)
 36 of this chapter, or for reprogramming a computer system under section
 37 6(c) of this chapter.

38 (e) (f) "Electronic map" means copyrighted data provided by a
 39 public agency from an electronic geographic information system.

40 (f) (g) "Enhanced access" means the inspection of a public record
 41 by a person other than a governmental entity and that:

- 42 (1) is by means of an electronic device other than an electronic



device provided by a public agency in the office of the public agency; or

(2) requires the compilation or creation of a list or report that does not result in the permanent electronic storage of the information.

~~(g)~~ **(h)** "Facsimile machine" means a machine that electronically transmits exact images through connection with a telephone network.

~~(h)~~ **(i)** "Inspect" includes the right to do the following:

(1) Manually transcribe and make notes, abstracts, or memoranda.

(2) In the case of tape recordings or other aural public records, to listen and manually transcribe or duplicate, or make notes, abstracts, or other memoranda from them.

(3) In the case of public records available:

(A) by enhanced access under section 3.5 of this chapter; or

(B) to a governmental entity under section 3(c)(2) of this chapter;

to examine and copy the public records by use of an electronic device.

(4) In the case of electronically stored data, to manually transcribe and make notes, abstracts, or memoranda or to duplicate the data onto a disk, tape, drum, or any other medium of electronic storage.

~~(i)~~ **(j)** "Investigatory record" means information compiled in the course of the investigation of a crime.

~~(j)~~ **(k)** "Offender" means a person confined in a penal institution as the result of the conviction for a crime.

~~(k)~~ **(l)** "Patient" has the meaning set out in IC 16-18-2-272(d).

~~(l)~~ **(m)** "Person" means an individual, a corporation, a limited liability company, a partnership, an unincorporated association, or a governmental entity.

~~(m)~~ **(n)** "Provider" has the meaning set out in IC 16-18-2-295(b) and includes employees of the state department of health or local boards of health who create patient records at the request of another provider or who are social workers and create records concerning the family background of children who may need assistance.

~~(n)~~ **(o)** "Public agency", except as provided in section 2.1 of this chapter, means the following:

(1) Any board, commission, department, division, bureau, committee, agency, office, instrumentality, or authority, by whatever name designated, exercising any part of the executive, administrative, judicial, or legislative power of the state.

(2) Any:

(A) county, township, school corporation, city, or town, or any



- board, commission, department, division, bureau, committee, office, instrumentality, or authority of any county, township, school corporation, city, or town;
- (B) political subdivision (as defined by IC 36-1-2-13); or
- (C) other entity, or any office thereof, by whatever name designated, exercising in a limited geographical area the executive, administrative, judicial, or legislative power of the state or a delegated local governmental power.
- (3) Any entity or office that is subject to:
- (A) budget review by either the department of local government finance or the governing body of a county, city, town, township, or school corporation; or
- (B) an audit by the state board of accounts that is required by statute, rule, or regulation.
- (4) Any building corporation of a political subdivision that issues bonds for the purpose of constructing public facilities.
- (5) Any advisory commission, committee, or body created by statute, ordinance, or executive order to advise the governing body of a public agency, except medical staffs or the committees of any such staff.
- (6) Any law enforcement agency, which means an agency or a department of any level of government that engages in the investigation, apprehension, arrest, or prosecution of alleged criminal offenders, such as the state police department, the police or sheriff's department of a political subdivision, prosecuting attorneys, members of the excise police division of the alcohol and tobacco commission, conservation officers of the department of natural resources, gaming agents of the Indiana gaming commission, gaming control officers of the Indiana gaming commission, and the security division of the state lottery commission.
- (7) Any license branch staffed by employees of the bureau of motor vehicles commission under IC 9-16.
- (8) The state lottery commission established by IC 4-30-3-1, including any department, division, or office of the commission.
- (9) The Indiana gaming commission established under IC 4-33, including any department, division, or office of the commission.
- (10) The Indiana horse racing commission established by IC 4-31, including any department, division, or office of the commission.
- (p) "Public record" means any writing, paper, report, study, map, photograph, book, card, tape recording, or other material that is created, received, retained, maintained, or filed by or with a public



agency and which is generated on paper, paper substitutes, photographic media, chemically based media, magnetic or machine readable media, electronically stored data, or any other material, regardless of form or characteristics.

~~(p)~~ **(q)** "Standard-sized documents" includes all documents that can be mechanically reproduced (without mechanical reduction) on paper sized eight and one-half (8 1/2) inches by eleven (11) inches or eight and one-half (8 1/2) inches by fourteen (14) inches.

~~(q)~~ **(r)** "Trade secret" has the meaning set forth in IC 24-2-3-2.

~~(r)~~ **(s)** "Work product of an attorney" means information compiled by an attorney in reasonable anticipation of litigation. The term includes the attorney's:

- (1) notes and statements taken during interviews of prospective witnesses; and
- (2) legal research or records, correspondence, reports, or memoranda to the extent that each contains the attorney's opinions, theories, or conclusions.

This definition does not restrict the application of any exception under section 4 of this chapter.

SECTION 4. IC 5-14-3-3, AS AMENDED BY P.L.134-2012, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 3. (a) Any person may inspect and copy the public records of any public agency during the regular business hours of the agency, except as provided in section 4 of this chapter. A request for inspection or copying must:

- (1) identify with reasonable particularity the record being requested; and
- (2) be, at the discretion of the agency, in writing on or in a form provided by the agency.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by other applicable statute.

(b) A public agency may not deny or interfere with the exercise of the right stated in subsection (a). Within a reasonable time after the request is received by the agency, the public agency shall either:

- (1) provide the requested copies to the person making the request; or
- (2) allow the person to make copies:
 - (A) on the agency's equipment; or
 - (B) on the person's own equipment.

(c) Notwithstanding subsections (a) and (b), a public agency may or may not do the following:



(1) In accordance with a contract described in section 3.5 of this chapter, permit a person to inspect and copy through the use of enhanced access public records containing information owned by or entrusted to the public agency.

(2) Permit a governmental entity to use an electronic device to inspect and copy public records containing information owned by or entrusted to the public agency.

(d) Except as provided in subsection (e), a public agency that maintains or contracts for the maintenance of public records in an electronic data storage system shall make reasonable efforts to provide to a person making a request a copy of all disclosable data contained in the records on paper, disk, tape, drum, or any other method of electronic retrieval if the medium requested is compatible with the agency's data storage system. This subsection does not apply to an electronic map.

(e) A state agency may adopt a rule under IC 4-22-2, and a political subdivision may enact an ordinance, prescribing the conditions under which a person who receives information on disk or tape under subsection (d) may or may not use the information for commercial purposes, including to sell, advertise, or solicit the purchase of merchandise, goods, or services, or sell, loan, give away, or otherwise deliver the information obtained by the request to any other person for these purposes. Use of information received under subsection (d) in connection with the preparation or publication of news, for nonprofit activities, or for academic research is not prohibited. A person who uses information in a manner contrary to a rule or ordinance adopted under this subsection may be prohibited by the state agency or political subdivision from obtaining a copy or any further data under subsection (d).

(f) Notwithstanding the other provisions of this section, a public agency is not required to create or provide copies of lists of names and addresses (including electronic mail account addresses) unless the public agency is required to publish such lists and disseminate them to the public under a statute. However, if a public agency has created a list of names and addresses (excluding electronic mail account addresses) it must permit a person to inspect and make memoranda abstracts from the list unless access to the list is prohibited by law. The lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3) may not be disclosed by public agencies to any individual or entity for political purposes and may not be used by any individual or entity for political purposes. In addition, the lists of names and addresses (including



electronic mail account addresses) described in subdivisions (1) through (3) may not be disclosed by public agencies to commercial entities for commercial purposes and may not be used by commercial entities for commercial purposes. The prohibition in this subsection against the disclosure of lists for political or commercial purposes applies to the following lists of names and addresses (including electronic mail account addresses):

(1) A list of employees of a public agency.

(2) A list of persons attending conferences or meetings at a state educational institution or of persons involved in programs or activities conducted or supervised by the state educational institution.

(3) A list of students who are enrolled in a public school corporation if the governing body of the public school corporation adopts a policy:

(A) with respect to disclosure related to a commercial purpose, prohibiting the disclosure of the list to commercial entities for commercial purposes;

(B) with respect to disclosure related to a commercial purpose, specifying the classes or categories of commercial entities to which the list may not be disclosed or by which the list may not be used for commercial purposes; or

(C) with respect to disclosure related to a political purpose, prohibiting the disclosure of the list to individuals and entities for political purposes.

A policy adopted under subdivision (3)(A) or (3)(B) must be uniform and may not discriminate among similarly situated commercial entities. For purposes of this subsection, "political purposes" means influencing the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question or attempting to solicit a contribution to influence the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question.

(g) A public agency may not enter into or renew a contract or an obligation:

(1) for the storage or copying of public records; or

(2) that requires the public to obtain a license or pay copyright royalties for obtaining the right to inspect and copy the records unless otherwise provided by applicable statute;

if the contract, obligation, license, or copyright unreasonably impairs the right of the public to inspect and copy the agency's public records.

(h) If this section conflicts with IC 3-7, the provisions of IC 3-7



1 apply.

2 **(i) This subsection applies to a public record that is in an**
 3 **electronic format. This subsection does not apply to a public record**
 4 **recorded in the office of the county recorder. The public agency**
 5 **shall provide an electronic copy or a paper copy, at the option of**
 6 **the person making the request for a public record. This subsection**
 7 **does not require a public agency to change the format of a public**
 8 **record.**

9 SECTION 5. IC 5-14-3-8, AS AMENDED BY P.L.16-2008,
 10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2015]: Sec. 8. (a) For the purposes of this section, "state
 12 agency" has the meaning set forth in IC 4-13-1-1.

13 (b) Except as provided in this section, a public agency may not
 14 charge any fee under this chapter **for the following:**

15 **(1) For a person to inspect a public record. or**

16 **(2) For a person to search for a public record.**

17 **(3) For the public agency to search for a public record, if the**
 18 **search does not exceed two (2) hours.**

19 ~~(2) (4) For the public agency to search for;~~ examine or review a
 20 record to determine whether the record may be disclosed.

21 **(5) For the public agency to transmit an electronic copy of a**
 22 **public record by electronic mail. However, a public agency**
 23 **may charge a fee for a public record transmitted by electronic**
 24 **mail if the fee for the public record is authorized under:**

25 **(A) subsection (f) or (j); or**

26 **(B) section 6(c) of this chapter.**

27 **(6) For a person (not including a commercial entity) to use a**
 28 **cellular telephone to copy a public record for a**
 29 **noncommercial purpose, if the public record contains the**
 30 **person's name.**

31 (c) The Indiana department of administration shall establish a
 32 uniform copying fee for the copying of one (1) page of a standard-sized
 33 document by state agencies. The fee may not exceed the average cost
 34 of copying records by state agencies or ten cents (\$0.10) per page,
 35 whichever is greater. A state agency may not collect more than the
 36 uniform copying fee for providing a copy of a public record. However,
 37 a state agency shall establish and collect a reasonable fee for copying
 38 nonstandard-sized documents.

39 (d) This subsection applies to a public agency that is not a state
 40 agency. The fiscal body (as defined in IC 36-1-2-6) of the public
 41 agency, or the governing body, if there is no fiscal body, shall establish
 42 a fee schedule for the certification or copying of documents. The fee for



1 certification of documents may not exceed five dollars (\$5) per
 2 document. The fee for copying documents may not exceed the greater
 3 of:

- 4 (1) ten cents (\$0.10) per page for copies that are not color copies
- 5 or twenty-five cents (\$0.25) per page for color copies; or
- 6 (2) the actual cost to the agency of copying the document.

7 As used in this subsection, "actual cost" means the cost of paper and
 8 the per-page cost for use of copying or facsimile equipment and does
 9 not include labor costs or overhead costs. A fee established under this
 10 subsection must be uniform throughout the public agency and uniform
 11 to all purchasers.

12 (e) If:

- 13 (1) a person is entitled to a copy of a public record under this
- 14 chapter; and
- 15 (2) the public agency which is in possession of the record has
- 16 reasonable access to a machine capable of reproducing the public
- 17 record;

18 the public agency must provide at least one (1) copy of the public
 19 record to the person. However, if a public agency does not have
 20 reasonable access to a machine capable of reproducing the record or if
 21 the person cannot reproduce the record by use of enhanced access
 22 under section 3.5 of this chapter, the person is only entitled to inspect
 23 and manually transcribe the record. A public agency may require that
 24 the payment for **search and** copying costs be made in advance.

25 (f) Notwithstanding subsection ~~(b)~~; **(b)(1), (b)(2), (b)(3)**, (c), (d),
 26 (g), (h), or (i), a public agency shall collect any certification, copying,
 27 facsimile machine transmission, or search fee that is specified by
 28 statute or is ordered by a court. **Notwithstanding subsection (b)(4), a**
 29 **public agency shall collect any certification or search fee that is**
 30 **specified by statute or is ordered by a court.**

31 (g) Except as provided by subsection (h), for providing a duplicate
 32 of a computer tape, computer disc, microfilm, or similar or analogous
 33 record system containing information owned by the public agency or
 34 entrusted to it, a public agency may charge a fee, uniform to all
 35 purchasers, that does not exceed the sum of the following:

- 36 (1) The agency's direct cost of supplying the information in that
- 37 form.
- 38 (2) The standard cost for selling the same information to the
- 39 public in the form of a publication if the agency has published the
- 40 information and made the publication available for sale.
- 41 (3) In the case of the legislative services agency, a reasonable
- 42 percentage of the agency's direct cost of maintaining the system



in which the information is stored. However, the amount charged by the legislative services agency under this subdivision may not exceed the sum of the amounts it may charge under subdivisions (1) and (2).

(h) This subsection applies to the fee charged by a public agency for providing enhanced access to a public record. A public agency may charge any reasonable fee agreed on in the contract under section 3.5 of this chapter for providing enhanced access to public records.

(i) This subsection applies to the fee charged by a public agency for permitting a governmental entity to inspect public records by means of an electronic device. A public agency may charge any reasonable fee for the inspection of public records under this subsection, or the public agency may waive any fee for the inspection.

(j) Except as provided in subsection (k), a public agency may charge a fee, uniform to all purchasers, for providing an electronic map that is based upon a reasonable percentage of the agency's direct cost of maintaining, upgrading, and enhancing the electronic map and for the direct cost of supplying the electronic map in the form requested by the purchaser. If the public agency is within a political subdivision having a fiscal body, the fee is subject to the approval of the fiscal body of the political subdivision.

(k) The fee charged by a public agency under subsection (j) to cover costs for maintaining, upgrading, and enhancing an electronic map may be waived by the public agency if the electronic map for which the fee is charged will be used for a noncommercial purpose, including the following:

- (1) Public agency program support.
- (2) Nonprofit activities.
- (3) Journalism.
- (4) Academic research.

(l) This subsection applies to a public agency that charges a fee for the public agency to search for a public record. A public agency may not charge a fee for the first two (2) hours required to search for a record. A public agency may charge a search fee for any time in excess of two (2) hours. If the public agency charges a search fee, the agency shall charge an hourly fee that does not exceed the lesser of:

- (1) the hourly rate of the person making the search; or**
- (2) twenty dollars (\$20) per hour.**

A public agency charging an hourly fee under this subsection for searching for a record may charge only for time that the person making the search actually spends in searching for the record. A



1 public agency may not charge for computer processing time, and
 2 may not establish a minimum fee for searching for a record. A
 3 public agency must make a good faith effort to complete a search
 4 for a record within a reasonable time in order to minimize the
 5 amount of a search fee. The fee shall be prorated to reflect any
 6 search time of less than one (1) hour. If a fee is charged by a public
 7 agency under subsection (g), (h), (i), or (j) for a public record, the
 8 public agency may not charge a fee for searching for the record
 9 under this subsection. A search fee collected by a department, an
 10 agency, or an office of a county, city, town, or township shall be
 11 deposited in the general fund of the county, city, town, or township.

12 SECTION 6. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014,
 13 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 3. (a) The proper officers of a political
 15 subdivision shall formulate its estimated budget and its proposed tax
 16 rate and tax levy on the form prescribed by the department of local
 17 government finance and approved by the state board of accounts. The
 18 political subdivision or appropriate fiscal body, if the political
 19 subdivision is subject to section 20 of this chapter, shall ~~(before~~
 20 ~~January 1, 2015)~~ **(before January 1, 2021)** at least ten (10) days before
 21 the public hearing, give notice to taxpayers of:

- 22 (1) the estimated budget;
- 23 (2) the estimated maximum permissible levy;
- 24 (3) the current and proposed tax levies of each fund; and
- 25 (4) the amounts of excessive levy appeals to be requested.

26 The political subdivision or appropriate fiscal body shall also state the
 27 time and place at which the political subdivision or appropriate fiscal
 28 body will hold a public hearing on these items. The political
 29 subdivision or appropriate fiscal body shall ~~(before January 1, 2015)~~
 30 **(before January 1, 2021)** publish the notice twice in accordance with
 31 IC 5-3-1 with the first publication at least ten (10) days before the date
 32 fixed for the public hearing. The first publication must be before
 33 September 14, and the second publication must be before September
 34 21 of the year. The political subdivision shall pay for the publishing of
 35 the notice. The political subdivision shall submit this information to the
 36 department's computer gateway before September 14 of each year and
 37 at least ten (10) days before the public hearing required by this
 38 subsection in the manner prescribed by the department. The department
 39 shall make this information available to taxpayers, at least ten (10) days
 40 before the public hearing, through its computer gateway and provide a
 41 telephone number through which taxpayers may request mailed copies
 42 of a political subdivision's information under this subsection. The



1 department's computer gateway must allow a taxpayer to search for the
 2 information under this subsection by the taxpayer's address. The
 3 department shall review only the submission to the department's
 4 computer gateway for compliance with this section.

5 (b) For taxes due and payable in ~~2015 and~~ 2016, **2017, 2018, 2019,**
 6 **2020, and 2021**, each county shall publish a notice in accordance with
 7 IC 5-3-1 in two (2) newspapers published in the county stating the
 8 Internet address at which the information under subsection (a) is **also**
 9 available and the telephone number through which taxpayers may
 10 request copies of a political subdivision's information under subsection
 11 (a). If only one (1) newspaper is published in the county, publication
 12 in that newspaper is sufficient. The department of local government
 13 finance shall prescribe the notice. Notice under this subsection shall be
 14 published before September 14. Counties may seek reimbursement
 15 from the political subdivisions within their legal boundaries for the cost
 16 of the notice required under this subsection. The actions under this
 17 subsection shall be completed in the manner prescribed by the
 18 department.

19 (c) The board of directors of a solid waste management district
 20 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 21 conduct the public hearing required under subsection (a):

- 22 (1) in any county of the solid waste management district; and
- 23 (2) in accordance with the annual notice of meetings published
- 24 under IC 13-21-5-2.

25 (d) The trustee of each township in the county shall estimate the
 26 amount necessary to meet the cost of township assistance in the
 27 township for the ensuing calendar year. The township board shall adopt
 28 with the township budget a tax rate sufficient to meet the estimated cost
 29 of township assistance. The taxes collected as a result of the tax rate
 30 adopted under this subsection are credited to the township assistance
 31 fund.

32 (e) A political subdivision for which any of the information under
 33 subsection (a) is not ~~(before January 1, 2015)~~ **(before January 1,**
 34 **2021)** published and is not submitted to the department's computer
 35 gateway in the manner prescribed by the department shall have its most
 36 recent annual appropriations and annual tax levy continued for the
 37 ensuing budget year.

38 (f) If a political subdivision or appropriate fiscal body timely
 39 publishes ~~(before January 1, 2015)~~ **(before January 1, 2021)** and
 40 timely submits the information under subsection (a) but subsequently
 41 discovers the information contains a typographical error, the political
 42 subdivision or appropriate fiscal body may request permission from the



1 department to submit amended information to the department's
 2 computer gateway and ~~(before January 1, 2015)~~ **(before January 1,**
 3 **2021)** to publish the amended information. However, such a request
 4 must occur not later than seven (7) days before the public hearing held
 5 under subsection (a). Acknowledgment of the correction of an error
 6 shall be posted on the department's computer gateway and
 7 communicated by the political subdivision or appropriate fiscal body
 8 to the fiscal body of the county in which the political subdivision and
 9 appropriate fiscal body are located.

10 SECTION 7. IC 6-1.1-17-16, AS AMENDED BY P.L.183-2014,
 11 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 16. (a) Subject to the limitations and
 13 requirements prescribed in this section, the department of local
 14 government finance may revise, reduce, or increase a political
 15 subdivision's budget by fund, tax rate, or tax levy which the department
 16 reviews under section 8 or 10 of this chapter.

17 (b) Subject to the limitations and requirements prescribed in this
 18 section, the department of local government finance may review,
 19 revise, reduce, or increase the budget by fund, tax rate, or tax levy of
 20 any of the political subdivisions whose tax rates compose the aggregate
 21 tax rate within a political subdivision whose budget, tax rate, or tax
 22 levy is the subject of an appeal initiated under this chapter.

23 (c) Except as provided in section 16.1 of this chapter, the
 24 department of local government finance is not required to hold a public
 25 hearing before the department of local government finance reviews,
 26 revises, reduces, or increases a political subdivision's budget by fund,
 27 tax rate, or tax levy under this section.

28 (d) Except as provided in subsection (i), IC 20-46, or IC 6-1.1-18.5,
 29 the department of local government finance may not increase a political
 30 subdivision's budget by fund, tax rate, or tax levy to an amount which
 31 exceeds the amount originally fixed by the political subdivision.
 32 However, if the department of local government finance determines
 33 that IC 5-3-1-2.3(b) ~~(before its expiration)~~ applies to the tax rate, tax
 34 levy, or budget of the political subdivision, the maximum amount by
 35 which the department may increase the tax rate, tax levy, or budget is
 36 the amount originally fixed by the political subdivision, and not the
 37 amount that was incorrectly published or omitted in the notice
 38 described in IC 5-3-1-2.3(b). ~~(before its expiration)~~. The department of
 39 local government finance shall give the political subdivision
 40 notification electronically in the manner prescribed by the department
 41 of local government finance specifying any revision, reduction, or
 42 increase the department proposes in a political subdivision's tax levy



1 or tax rate. The political subdivision has ten (10) calendar days from
 2 the date the political subdivision receives the notice to provide a
 3 response electronically in the manner prescribed by the department of
 4 local government finance. The response may include budget
 5 reductions, reallocation of levies, a revision in the amount of
 6 miscellaneous revenues, and further review of any other item about
 7 which, in the view of the political subdivision, the department is in
 8 error. The department of local government finance shall consider the
 9 adjustments as specified in the political subdivision's response if the
 10 response is provided as required by this subsection and shall deliver a
 11 final decision to the political subdivision.

12 (e) The department of local government finance may not approve a
 13 levy for lease payments by a city, town, county, library, or school
 14 corporation if the lease payments are payable to a building corporation
 15 for use by the building corporation for debt service on bonds and if:

- 16 (1) no bonds of the building corporation are outstanding; or
- 17 (2) the building corporation has enough legally available funds on
- 18 hand to redeem all outstanding bonds payable from the particular
- 19 lease rental levy requested.

20 (f) The department of local government finance shall certify its
 21 action to:

- 22 (1) the county auditor;
- 23 (2) the political subdivision if the department acts pursuant to an
- 24 appeal initiated by the political subdivision;
- 25 (3) the taxpayer that initiated an appeal under section 13 of this
- 26 chapter, or, if the appeal was initiated by multiple taxpayers, the
- 27 first ten (10) taxpayers whose names appear on the statement filed
- 28 to initiate the appeal; and
- 29 (4) a taxpayer that owns property that represents at least ten
- 30 percent (10%) of the taxable assessed valuation in the political
- 31 subdivision.

32 (g) The following may petition for judicial review of the final
 33 determination of the department of local government finance under
 34 subsection (f):

- 35 (1) If the department acts under an appeal initiated by a political
- 36 subdivision, the political subdivision.
- 37 (2) If the department:
- 38 (A) acts under an appeal initiated by one (1) or more taxpayers
- 39 under section 13 of this chapter; or
- 40 (B) fails to act on the appeal before the department certifies its
- 41 action under subsection (f);
- 42 a taxpayer who signed the statement filed to initiate the appeal.



(3) If the department acts under an appeal initiated by the county auditor under section 14 of this chapter, the county auditor.

(4) A taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (f).

(h) The department of local government finance is expressly directed to complete the duties assigned to it under this section not later than February 15 of each year for taxes to be collected during that year.

(i) Subject to the provisions of all applicable statutes, the department of local government finance shall, unless the department finds extenuating circumstances, increase a political subdivision's tax levy to an amount that exceeds the amount originally advertised or adopted by the political subdivision if:

(1) the increase is requested in writing by the officers of the political subdivision;

(2) the requested increase is published on the department's advertising Internet web site and ~~(before January 1, 2015)~~ **(before January 1, 2021)** is published by the political subdivision according to a notice provided by the department; and

(3) notice is given to the county fiscal body of the error and the department's correction.

If the department increases a levy beyond what was advertised or adopted under this subsection, it shall, unless the department finds extenuating circumstances, reduce the certified levy affected below the maximum allowable levy by the lesser of five percent (5%) of the difference between the advertised or adopted levy and the increased levy, or one hundred thousand dollars (\$100,000).

(j) The department of local government finance shall annually review the budget by fund of each school corporation not later than April 1. The department of local government finance shall give the school corporation written notification specifying any revision, reduction, or increase the department proposes in the school corporation's budget by fund. A public hearing is not required in connection with this review of the budget.

SECTION 8. IC 36-4-7-6, AS AMENDED BY P.L.183-2014, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. Before the publication ~~(before January 1, 2015)~~ **(before January 1, 2021)** and before the submission of ~~the~~ notice of ~~the~~ budget estimates required by IC 6-1.1-17-3, each city shall formulate a budget estimate for the ensuing budget year in the



1 following manner:

2 (1) Each department head shall prepare for the department head's
3 department an estimate of the amount of money required for the
4 ensuing budget year, stating in detail each category and item of
5 expenditure the department head anticipates.

6 (2) The city fiscal officer shall prepare an itemized estimate of
7 revenues available for the ensuing budget year, and shall prepare
8 an itemized estimate of expenditures for other purposes above the
9 money proposed to be used by the departments.

10 (3) The city executive shall meet with the department heads and
11 the fiscal officer to review and revise their various estimates.

12 (4) After the executive's review and revision, the fiscal officer
13 shall prepare for the executive a report of the estimated
14 department budgets, miscellaneous expenses, and revenues
15 necessary or available to finance the estimates.

16 SECTION 9. IC 36-5-3-3, AS AMENDED BY P.L.183-2014,
17 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 UPON PASSAGE]: Sec. 3. Before the publication (~~before January 1,~~
19 ~~2015~~) (**before January 1, 2021**) and before the submission of **the**
20 notice of **the** budget estimates required by IC 6-1.1-17-3, each town
21 shall formulate a budget estimate for the ensuing budget year in the
22 following manner, unless it provides by ordinance for a different
23 manner:

24 (1) Each department head shall prepare for the department head's
25 department an estimate of the amount of money required for the
26 ensuing budget year, stating in detail each category and item of
27 expenditure the department head anticipates.

28 (2) The town fiscal officer shall prepare an itemized estimate of
29 revenues available for the ensuing budget year, and shall prepare
30 an itemized estimate of expenditures for other purposes above the
31 money proposed to be used by the departments.

32 (3) The town executive shall meet with the department heads and
33 the fiscal officer to review and revise their various estimates.

34 (4) After the executive's review and revision, the fiscal officer
35 shall prepare for the executive a report of the estimated
36 department budgets, miscellaneous expenses, and revenues
37 necessary or available to finance the estimates.

38 SECTION 10. **An emergency is declared for this act.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 288, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, line 13, after "hearing." insert "**This subsection expires January 1, 2021.**".

Page 4, line 9, after "subdivision." insert "**This subsection expires January 1, 2021.**".

Page 4, delete lines 10 through 42, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** at least ten (10) days before the public hearing, give notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these items. The political subdivision or appropriate fiscal body shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. The political subdivision shall submit this information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies



of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) For taxes due and payable in ~~2015 and~~ 2016, **2017, 2018, 2019, 2020, and 2021**, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is **also** available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

(c) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not ~~(before January 1, 2015)~~ **(before January 1, 2021)** published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes ~~(before January 1, 2015)~~ **(before January 1, 2021)** and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political



subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and ~~(before January 1, 2015)~~ **(before January 1, 2021)** to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located."

Delete page 5.

Page 6, delete lines 1 through 8.

Page 8, line 18, after "2015)" insert "**(before January 1, 2021)**".

Page 8, line 39, after "2015)" insert "**(before January 1, 2021)**".

Page 8, line 39, reset in roman "and before the submission".

Page 9, line 17, after "2015)" insert "**(before January 1, 2021)**".

Page 9, line 17, reset in roman "and before the submission".

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 288 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 6, Nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 288, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 1 through 16, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. ~~The political subdivision or appropriate fiscal body; if the political subdivision is subject to section 20 of this chapter, shall (before January 1, 2015)~~ at least ten (10) days before the public hearing; give

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notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these the items. The political subdivision or appropriate fiscal body shall (before January 1, 2015) publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice: **listed in subdivision (1).** The political subdivision, **or appropriate fiscal body if the political subdivision is subject to section 20 of this chapter,** shall submit **this the following** information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department:

- (1) The information required by the department concerning:**
 - (A) the estimated budget;**
 - (B) the estimated maximum permissible levy;**
 - (C) the current and proposed tax levies of each fund; and**
 - (D) the amounts of excessive levy appeals to be requested.**
- (2) Information concerning the date, time, and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivision (1).**

The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section. **In addition, the political subdivision or appropriate fiscal body may also publish in one (1) or more newspapers the information required to be submitted to the department's computer gateway under this subsection. If the political subdivision or appropriate fiscal body also chooses to publish the information in a newspaper, the published information must also include the Internet address**



at which the official version of the information required to be submitted to the department's computer gateway is available and the telephone number through which taxpayers may request copies of that information.

(b) For taxes due and payable in 2015 and 2016, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

(c) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not (before January 1, 2015) published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes (before January 1, 2015) and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and



(before January 1, 2015) to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located."

Delete pages 2 through 8.

Page 9, delete lines 1 through 36.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 288 as printed January 30, 2015.)

HERSHMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

SENATE MOTION

Madam President: I move that Senate Bill 288 be amended to read as follows:

Page 2, line 39, after "information." insert **"If a political subdivision or appropriate fiscal body publishes information in a newspaper as authorized under this subsection, the publication of the information is subject to the rates prescribed in IC 5-3-1-1."**

(Reference is to SB 288 as printed February 20, 2015.)

GLICK



COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 288, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

Page 1, delete lines 1 through 16, begin a new paragraph and insert:

"SECTION 1. IC 5-3-1-2, AS AMENDED BY P.L.183-2014, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) This section applies only when notice of an event is required to be given by publication in accordance with this chapter.

(b) If the event is a public hearing or meeting concerning any matter not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h) notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

(c) If the event is an election, notice shall be published one (1) time, at least ten (10) days before the date of the election.

(d) If the event is a sale of bonds, notes, or warrants, notice shall be published two (2) times, at least one (1) week apart, with:

(1) the first publication made at least fifteen (15) days before the date of the sale; and

(2) the second publication made at least three (3) days before the date of the sale.

(e) If the event is the receiving of bids, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received.

(f) If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held by the political subdivision shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

(g) If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the department of local government finance, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the department of local government finance.

(h) If the event is the required publication of an ordinance, notice of



the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

(i) If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

(j) If the event is anything else, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

(k) If any officer charged with the duty of publishing any notice required by law is unable to procure advertisement:

(1) at the price fixed by law;

(2) because the newspaper refuses to publish the advertisement;
or

(3) because the newspaper refuses to post the advertisement on the newspaper's Internet web site (if required under section 1.5 of this chapter);

it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of publication of the notice in newspapers and on an Internet web site (if required under section 1.5 of this chapter).

(l) If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter. This subsection expires January 1, 2015.

~~(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing. This subsection expires January 1, 2015.~~

(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing. This subsection expires January 1, 2021.

SECTION 2. IC 5-3-1-2.3, AS AMENDED BY P.L.183-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.3. (a) A notice published in accordance with



this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as:

- (1) a reasonable person would not be misled by the error or omission; and
- (2) the notice is in substantial compliance with the time and publication requirements applicable under this chapter or any other Indiana statute under which the notice is published.

(b) This subsection applies if:

- (1) a county auditor publishes a notice concerning a tax rate, tax levy, or budget of a political subdivision in the county;
- (2) the notice contains an error or omission that causes the notice to inaccurately reflect the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision; and
- (3) the county auditor is responsible for the error or omission described in subdivision (2).

Notwithstanding any other law, the department of local government finance may correct an error or omission described in subdivision (2) at any time. If an error or omission described in subdivision (2) occurs, the county auditor must publish, at the county's expense, a notice containing the correct tax rate, tax levy, or budget as proposed or fixed by the political subdivision. This subsection expires January 1, 2015.

(b) This subsection applies if:

- (1) a county auditor publishes a notice concerning a tax rate, tax levy, or budget of a political subdivision in the county;
- (2) the notice contains an error or omission that causes the notice to inaccurately reflect the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision; and
- (3) the county auditor is responsible for the error or omission described in subdivision (2).

Notwithstanding any other law, the department of local government finance may correct an error or omission described in subdivision (2) at any time. If an error or omission described in subdivision (2) occurs, the county auditor must publish, at the county's expense, a notice containing the correct tax rate, tax levy, or budget as proposed or fixed by the political subdivision. This subsection expires January 1, 2021.

SECTION 3. IC 5-14-3-2, AS AMENDED BY P.L.248-2013, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) The definitions set forth in this section apply throughout this chapter.

(b) "Computer processing time" means the amount of time a computer takes to process a command or script to extract or copy



electronically stored data that is the subject of a public records request.

~~(b)~~ **(c)** "Copy" includes transcribing by handwriting, photocopying, xerography, duplicating machine, duplicating electronically stored data onto a disk, tape, drum, or any other medium of electronic data storage, and reproducing by any other means.

~~(c)~~ **(d)** "Criminal intelligence information" means data that has been evaluated to determine that the data is relevant to:

- (1) the identification of; and
- (2) the criminal activity engaged in by;

an individual who or organization that is reasonably suspected of involvement in criminal activity.

~~(d)~~ **(e)** "Direct cost" means one hundred five percent (105%) of the sum of the cost of:

- (1) the initial development of a program, if any;
- (2) the labor required to retrieve electronically stored data; and
- (3) any medium used for electronic output;

for providing a duplicate of electronically stored data onto a disk, tape, drum, or other medium of electronic data retrieval under section 8(g) of this chapter, or for reprogramming a computer system under section 6(c) of this chapter.

~~(e)~~ **(f)** "Electronic map" means copyrighted data provided by a public agency from an electronic geographic information system.

~~(f)~~ **(g)** "Enhanced access" means the inspection of a public record by a person other than a governmental entity and that:

- (1) is by means of an electronic device other than an electronic device provided by a public agency in the office of the public agency; or
- (2) requires the compilation or creation of a list or report that does not result in the permanent electronic storage of the information.

~~(g)~~ **(h)** "Facsimile machine" means a machine that electronically transmits exact images through connection with a telephone network.

~~(h)~~ **(i)** "Inspect" includes the right to do the following:

- (1) Manually transcribe and make notes, abstracts, or memoranda.
- (2) In the case of tape recordings or other aural public records, to listen and manually transcribe or duplicate, or make notes, abstracts, or other memoranda from them.
- (3) In the case of public records available:
 - (A) by enhanced access under section 3.5 of this chapter; or
 - (B) to a governmental entity under section 3(c)(2) of this chapter;

to examine and copy the public records by use of an electronic



device.

(4) In the case of electronically stored data, to manually transcribe and make notes, abstracts, or memoranda or to duplicate the data onto a disk, tape, drum, or any other medium of electronic storage.

~~(i)~~ **(j)** "Investigatory record" means information compiled in the course of the investigation of a crime.

~~(j)~~ **(k)** "Offender" means a person confined in a penal institution as the result of the conviction for a crime.

~~(k)~~ **(l)** "Patient" has the meaning set out in IC 16-18-2-272(d).

~~(l)~~ **(m)** "Person" means an individual, a corporation, a limited liability company, a partnership, an unincorporated association, or a governmental entity.

~~(m)~~ **(n)** "Provider" has the meaning set out in IC 16-18-2-295(b) and includes employees of the state department of health or local boards of health who create patient records at the request of another provider or who are social workers and create records concerning the family background of children who may need assistance.

~~(n)~~ **(o)** "Public agency", except as provided in section 2.1 of this chapter, means the following:

(1) Any board, commission, department, division, bureau, committee, agency, office, instrumentality, or authority, by whatever name designated, exercising any part of the executive, administrative, judicial, or legislative power of the state.

(2) Any:

(A) county, township, school corporation, city, or town, or any board, commission, department, division, bureau, committee, office, instrumentality, or authority of any county, township, school corporation, city, or town;

(B) political subdivision (as defined by IC 36-1-2-13); or

(C) other entity, or any office thereof, by whatever name designated, exercising in a limited geographical area the executive, administrative, judicial, or legislative power of the state or a delegated local governmental power.

(3) Any entity or office that is subject to:

(A) budget review by either the department of local government finance or the governing body of a county, city, town, township, or school corporation; or

(B) an audit by the state board of accounts that is required by statute, rule, or regulation.

(4) Any building corporation of a political subdivision that issues bonds for the purpose of constructing public facilities.



(5) Any advisory commission, committee, or body created by statute, ordinance, or executive order to advise the governing body of a public agency, except medical staffs or the committees of any such staff.

(6) Any law enforcement agency, which means an agency or a department of any level of government that engages in the investigation, apprehension, arrest, or prosecution of alleged criminal offenders, such as the state police department, the police or sheriff's department of a political subdivision, prosecuting attorneys, members of the excise police division of the alcohol and tobacco commission, conservation officers of the department of natural resources, gaming agents of the Indiana gaming commission, gaming control officers of the Indiana gaming commission, and the security division of the state lottery commission.

(7) Any license branch staffed by employees of the bureau of motor vehicles commission under IC 9-16.

(8) The state lottery commission established by IC 4-30-3-1, including any department, division, or office of the commission.

(9) The Indiana gaming commission established under IC 4-33, including any department, division, or office of the commission.

(10) The Indiana horse racing commission established by IC 4-31, including any department, division, or office of the commission.

~~(p)~~ (p) "Public record" means any writing, paper, report, study, map, photograph, book, card, tape recording, or other material that is created, received, retained, maintained, or filed by or with a public agency and which is generated on paper, paper substitutes, photographic media, chemically based media, magnetic or machine readable media, electronically stored data, or any other material, regardless of form or characteristics.

~~(p)~~ (q) "Standard-sized documents" includes all documents that can be mechanically reproduced (without mechanical reduction) on paper sized eight and one-half (8 1/2) inches by eleven (11) inches or eight and one-half (8 1/2) inches by fourteen (14) inches.

~~(q)~~ (r) "Trade secret" has the meaning set forth in IC 24-2-3-2.

~~(r)~~ (s) "Work product of an attorney" means information compiled by an attorney in reasonable anticipation of litigation. The term includes the attorney's:

- (1) notes and statements taken during interviews of prospective witnesses; and
- (2) legal research or records, correspondence, reports, or memoranda to the extent that each contains the attorney's



opinions, theories, or conclusions.

This definition does not restrict the application of any exception under section 4 of this chapter.

SECTION 4. IC 5-14-3-3, AS AMENDED BY P.L.134-2012, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 3. (a) Any person may inspect and copy the public records of any public agency during the regular business hours of the agency, except as provided in section 4 of this chapter. A request for inspection or copying must:

- (1) identify with reasonable particularity the record being requested; and
- (2) be, at the discretion of the agency, in writing on or in a form provided by the agency.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by other applicable statute.

(b) A public agency may not deny or interfere with the exercise of the right stated in subsection (a). Within a reasonable time after the request is received by the agency, the public agency shall either:

- (1) provide the requested copies to the person making the request; or
- (2) allow the person to make copies:
 - (A) on the agency's equipment; or
 - (B) on the person's own equipment.

(c) Notwithstanding subsections (a) and (b), a public agency may or may not do the following:

- (1) In accordance with a contract described in section 3.5 of this chapter, permit a person to inspect and copy through the use of enhanced access public records containing information owned by or entrusted to the public agency.
- (2) Permit a governmental entity to use an electronic device to inspect and copy public records containing information owned by or entrusted to the public agency.

(d) Except as provided in subsection (e), a public agency that maintains or contracts for the maintenance of public records in an electronic data storage system shall make reasonable efforts to provide to a person making a request a copy of all disclosable data contained in the records on paper, disk, tape, drum, or any other method of electronic retrieval if the medium requested is compatible with the agency's data storage system. This subsection does not apply to an electronic map.

(e) A state agency may adopt a rule under IC 4-22-2, and a political



subdivision may enact an ordinance, prescribing the conditions under which a person who receives information on disk or tape under subsection (d) may or may not use the information for commercial purposes, including to sell, advertise, or solicit the purchase of merchandise, goods, or services, or sell, loan, give away, or otherwise deliver the information obtained by the request to any other person for these purposes. Use of information received under subsection (d) in connection with the preparation or publication of news, for nonprofit activities, or for academic research is not prohibited. A person who uses information in a manner contrary to a rule or ordinance adopted under this subsection may be prohibited by the state agency or political subdivision from obtaining a copy or any further data under subsection (d).

(f) Notwithstanding the other provisions of this section, a public agency is not required to create or provide copies of lists of names and addresses (including electronic mail account addresses) unless the public agency is required to publish such lists and disseminate them to the public under a statute. However, if a public agency has created a list of names and addresses (excluding electronic mail account addresses) it must permit a person to inspect and make memoranda abstracts from the list unless access to the list is prohibited by law. The lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3) may not be disclosed by public agencies to any individual or entity for political purposes and may not be used by any individual or entity for political purposes. In addition, the lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3) may not be disclosed by public agencies to commercial entities for commercial purposes and may not be used by commercial entities for commercial purposes. The prohibition in this subsection against the disclosure of lists for political or commercial purposes applies to the following lists of names and addresses (including electronic mail account addresses):

- (1) A list of employees of a public agency.
- (2) A list of persons attending conferences or meetings at a state educational institution or of persons involved in programs or activities conducted or supervised by the state educational institution.
- (3) A list of students who are enrolled in a public school corporation if the governing body of the public school corporation adopts a policy:
 - (A) with respect to disclosure related to a commercial purpose,



prohibiting the disclosure of the list to commercial entities for commercial purposes;

(B) with respect to disclosure related to a commercial purpose, specifying the classes or categories of commercial entities to which the list may not be disclosed or by which the list may not be used for commercial purposes; or

(C) with respect to disclosure related to a political purpose, prohibiting the disclosure of the list to individuals and entities for political purposes.

A policy adopted under subdivision (3)(A) or (3)(B) must be uniform and may not discriminate among similarly situated commercial entities. For purposes of this subsection, "political purposes" means influencing the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question or attempting to solicit a contribution to influence the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question.

(g) A public agency may not enter into or renew a contract or an obligation:

(1) for the storage or copying of public records; or

(2) that requires the public to obtain a license or pay copyright royalties for obtaining the right to inspect and copy the records unless otherwise provided by applicable statute;

if the contract, obligation, license, or copyright unreasonably impairs the right of the public to inspect and copy the agency's public records.

(h) If this section conflicts with IC 3-7, the provisions of IC 3-7 apply.

(i) This subsection applies to a public record that is in an electronic format. This subsection does not apply to a public record recorded in the office of the county recorder. The public agency shall provide an electronic copy or a paper copy, at the option of the person making the request for a public record. This subsection does not require a public agency to change the format of a public record.

SECTION 5. IC 5-14-3-8, AS AMENDED BY P.L.16-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 8. (a) For the purposes of this section, "state agency" has the meaning set forth in IC 4-13-1-1.

(b) Except as provided in this section, a public agency may not charge any fee under this chapter **for the following:**

(1) **For a person to inspect a public record. or**

(2) **For a person to search for a public record.**



(3) For the public agency to search for a public record, if the search does not exceed two (2) hours.

(2) (4) For the public agency to search for, examine or review a record to determine whether the record may be disclosed.

(5) For the public agency to transmit an electronic copy of a public record by electronic mail. However, a public agency may charge a fee for a public record transmitted by electronic mail if the fee for the public record is authorized under:

(A) subsection (f) or (j); or

(B) section 6(c) of this chapter.

(6) For a person (not including a commercial entity) to use a cellular telephone to copy a public record for a noncommercial purpose, if the public record contains the person's name.

(c) The Indiana department of administration shall establish a uniform copying fee for the copying of one (1) page of a standard-sized document by state agencies. The fee may not exceed the average cost of copying records by state agencies or ten cents (\$0.10) per page, whichever is greater. A state agency may not collect more than the uniform copying fee for providing a copy of a public record. However, a state agency shall establish and collect a reasonable fee for copying nonstandard-sized documents.

(d) This subsection applies to a public agency that is not a state agency. The fiscal body (as defined in IC 36-1-2-6) of the public agency, or the governing body, if there is no fiscal body, shall establish a fee schedule for the certification or copying of documents. The fee for certification of documents may not exceed five dollars (\$5) per document. The fee for copying documents may not exceed the greater of:

(1) ten cents (\$0.10) per page for copies that are not color copies or twenty-five cents (\$0.25) per page for color copies; or

(2) the actual cost to the agency of copying the document.

As used in this subsection, "actual cost" means the cost of paper and the per-page cost for use of copying or facsimile equipment and does not include labor costs or overhead costs. A fee established under this subsection must be uniform throughout the public agency and uniform to all purchasers.

(e) If:

(1) a person is entitled to a copy of a public record under this chapter; and

(2) the public agency which is in possession of the record has reasonable access to a machine capable of reproducing the public



record;

the public agency must provide at least one (1) copy of the public record to the person. However, if a public agency does not have reasonable access to a machine capable of reproducing the record or if the person cannot reproduce the record by use of enhanced access under section 3.5 of this chapter, the person is only entitled to inspect and manually transcribe the record. A public agency may require that the payment for **search and** copying costs be made in advance.

(f) Notwithstanding subsection ~~(b)~~; **(b)(1), (b)(2), (b)(3), (c), (d), (g), (h), or (i)**, a public agency shall collect any certification, copying, facsimile machine transmission, or search fee that is specified by statute or is ordered by a court. **Notwithstanding subsection (b)(4), a public agency shall collect any certification or search fee that is specified by statute or is ordered by a court.**

(g) Except as provided by subsection (h), for providing a duplicate of a computer tape, computer disc, microfilm, or similar or analogous record system containing information owned by the public agency or entrusted to it, a public agency may charge a fee, uniform to all purchasers, that does not exceed the sum of the following:

- (1) The agency's direct cost of supplying the information in that form.
- (2) The standard cost for selling the same information to the public in the form of a publication if the agency has published the information and made the publication available for sale.
- (3) In the case of the legislative services agency, a reasonable percentage of the agency's direct cost of maintaining the system in which the information is stored. However, the amount charged by the legislative services agency under this subdivision may not exceed the sum of the amounts it may charge under subdivisions (1) and (2).

(h) This subsection applies to the fee charged by a public agency for providing enhanced access to a public record. A public agency may charge any reasonable fee agreed on in the contract under section 3.5 of this chapter for providing enhanced access to public records.

(i) This subsection applies to the fee charged by a public agency for permitting a governmental entity to inspect public records by means of an electronic device. A public agency may charge any reasonable fee for the inspection of public records under this subsection, or the public agency may waive any fee for the inspection.

(j) Except as provided in subsection (k), a public agency may charge a fee, uniform to all purchasers, for providing an electronic map that is based upon a reasonable percentage of the agency's direct cost of



maintaining, upgrading, and enhancing the electronic map and for the direct cost of supplying the electronic map in the form requested by the purchaser. If the public agency is within a political subdivision having a fiscal body, the fee is subject to the approval of the fiscal body of the political subdivision.

(k) The fee charged by a public agency under subsection (j) to cover costs for maintaining, upgrading, and enhancing an electronic map may be waived by the public agency if the electronic map for which the fee is charged will be used for a noncommercial purpose, including the following:

- (1) Public agency program support.
- (2) Nonprofit activities.
- (3) Journalism.
- (4) Academic research.

(l) This subsection applies to a public agency that charges a fee for the public agency to search for a public record. A public agency may not charge a fee for the first two (2) hours required to search for a record. A public agency may charge a search fee for any time in excess of two (2) hours. If the public agency charges a search fee, the agency shall charge an hourly fee that does not exceed the lesser of:

- (1) the hourly rate of the person making the search; or**
- (2) twenty dollars (\$20) per hour.**

A public agency charging an hourly fee under this subsection for searching for a record may charge only for time that the person making the search actually spends in searching for the record. A public agency may not charge for computer processing time, and may not establish a minimum fee for searching for a record. A public agency must make a good faith effort to complete a search for a record within a reasonable time in order to minimize the amount of a search fee. The fee shall be prorated to reflect any search time of less than one (1) hour. If a fee is charged by a public agency under subsection (g), (h), (i), or (j) for a public record, the public agency may not charge a fee for searching for the record under this subsection. A search fee collected by a department, an agency, or an office of a county, city, town, or township shall be deposited in the general fund of the county, city, town, or township.

SECTION 6. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local



government finance and approved by the state board of accounts. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** at least ten (10) days before the public hearing, give notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these items. The political subdivision or appropriate fiscal body shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. The political subdivision shall submit this information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) For taxes due and payable in ~~2015 and 2016~~, **2017, 2018, 2019, 2020, and 2021**, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is **also** available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this



subsection shall be completed in the manner prescribed by the department.

(c) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not ~~(before January 1, 2015)~~ **(before January 1, 2021)** published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes ~~(before January 1, 2015)~~ **(before January 1, 2021)** and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and ~~(before January 1, 2015)~~ **(before January 1, 2021)** to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located.

SECTION 7. IC 6-1.1-17-16, AS AMENDED BY P.L.183-2014, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) Subject to the limitations and requirements prescribed in this section, the department of local government finance may revise, reduce, or increase a political subdivision's budget by fund, tax rate, or tax levy which the department reviews under section 8 or 10 of this chapter.



(b) Subject to the limitations and requirements prescribed in this section, the department of local government finance may review, revise, reduce, or increase the budget by fund, tax rate, or tax levy of any of the political subdivisions whose tax rates compose the aggregate tax rate within a political subdivision whose budget, tax rate, or tax levy is the subject of an appeal initiated under this chapter.

(c) Except as provided in section 16.1 of this chapter, the department of local government finance is not required to hold a public hearing before the department of local government finance reviews, revises, reduces, or increases a political subdivision's budget by fund, tax rate, or tax levy under this section.

(d) Except as provided in subsection (i), IC 20-46, or IC 6-1.1-18.5, the department of local government finance may not increase a political subdivision's budget by fund, tax rate, or tax levy to an amount which exceeds the amount originally fixed by the political subdivision. However, if the department of local government finance determines that IC 5-3-1-2.3(b) ~~(before its expiration)~~ applies to the tax rate, tax levy, or budget of the political subdivision, the maximum amount by which the department may increase the tax rate, tax levy, or budget is the amount originally fixed by the political subdivision, and not the amount that was incorrectly published or omitted in the notice described in IC 5-3-1-2.3(b). ~~(before its expiration)~~. The department of local government finance shall give the political subdivision notification electronically in the manner prescribed by the department of local government finance specifying any revision, reduction, or increase the department proposes in a political subdivision's tax levy or tax rate. The political subdivision has ten (10) calendar days from the date the political subdivision receives the notice to provide a response electronically in the manner prescribed by the department of local government finance. The response may include budget reductions, reallocation of levies, a revision in the amount of miscellaneous revenues, and further review of any other item about which, in the view of the political subdivision, the department is in error. The department of local government finance shall consider the adjustments as specified in the political subdivision's response if the response is provided as required by this subsection and shall deliver a final decision to the political subdivision.

(e) The department of local government finance may not approve a levy for lease payments by a city, town, county, library, or school corporation if the lease payments are payable to a building corporation for use by the building corporation for debt service on bonds and if:

(1) no bonds of the building corporation are outstanding; or



(2) the building corporation has enough legally available funds on hand to redeem all outstanding bonds payable from the particular lease rental levy requested.

(f) The department of local government finance shall certify its action to:

- (1) the county auditor;
- (2) the political subdivision if the department acts pursuant to an appeal initiated by the political subdivision;
- (3) the taxpayer that initiated an appeal under section 13 of this chapter, or, if the appeal was initiated by multiple taxpayers, the first ten (10) taxpayers whose names appear on the statement filed to initiate the appeal; and
- (4) a taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

(g) The following may petition for judicial review of the final determination of the department of local government finance under subsection (f):

- (1) If the department acts under an appeal initiated by a political subdivision, the political subdivision.
- (2) If the department:
 - (A) acts under an appeal initiated by one (1) or more taxpayers under section 13 of this chapter; or
 - (B) fails to act on the appeal before the department certifies its action under subsection (f);
 a taxpayer who signed the statement filed to initiate the appeal.
- (3) If the department acts under an appeal initiated by the county auditor under section 14 of this chapter, the county auditor.
- (4) A taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (f).

(h) The department of local government finance is expressly directed to complete the duties assigned to it under this section not later than February 15 of each year for taxes to be collected during that year.

(i) Subject to the provisions of all applicable statutes, the department of local government finance shall, unless the department finds extenuating circumstances, increase a political subdivision's tax levy to an amount that exceeds the amount originally advertised or adopted by the political subdivision if:

- (1) the increase is requested in writing by the officers of the



political subdivision;

(2) the requested increase is published on the department's advertising Internet web site and ~~(before January 1, 2015)~~ **(before January 1, 2021)** is published by the political subdivision according to a notice provided by the department; and

(3) notice is given to the county fiscal body of the error and the department's correction.

If the department increases a levy beyond what was advertised or adopted under this subsection, it shall, unless the department finds extenuating circumstances, reduce the certified levy affected below the maximum allowable levy by the lesser of five percent (5%) of the difference between the advertised or adopted levy and the increased levy, or one hundred thousand dollars (\$100,000).

(j) The department of local government finance shall annually review the budget by fund of each school corporation not later than April 1. The department of local government finance shall give the school corporation written notification specifying any revision, reduction, or increase the department proposes in the school corporation's budget by fund. A public hearing is not required in connection with this review of the budget.

SECTION 8. IC 36-4-7-6, AS AMENDED BY P.L.183-2014, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. Before the publication ~~(before January 1, 2015)~~ **(before January 1, 2021)** and before the submission of ~~the~~ notice of ~~the~~ budget estimates required by IC 6-1.1-17-3, each city shall formulate a budget estimate for the ensuing budget year in the following manner:

(1) Each department head shall prepare for the department head's department an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure the department head anticipates.

(2) The city fiscal officer shall prepare an itemized estimate of revenues available for the ensuing budget year, and shall prepare an itemized estimate of expenditures for other purposes above the money proposed to be used by the departments.

(3) The city executive shall meet with the department heads and the fiscal officer to review and revise their various estimates.

(4) After the executive's review and revision, the fiscal officer shall prepare for the executive a report of the estimated department budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates.

SECTION 9. IC 36-5-3-3, AS AMENDED BY P.L.183-2014,



SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Before the publication (~~before January 1, 2015~~) (**before January 1, 2021**) and before the submission of **the** notice of **the** budget estimates required by IC 6-1.1-17-3, each town shall formulate a budget estimate for the ensuing budget year in the following manner, unless it provides by ordinance for a different manner:

- (1) Each department head shall prepare for the department head's department an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure the department head anticipates.
- (2) The town fiscal officer shall prepare an itemized estimate of revenues available for the ensuing budget year, and shall prepare an itemized estimate of expenditures for other purposes above the money proposed to be used by the departments.
- (3) The town executive shall meet with the department heads and the fiscal officer to review and revise their various estimates.
- (4) After the executive's review and revision, the fiscal officer shall prepare for the executive a report of the estimated department budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates."

Delete pages 2 through 3.

Page 4, delete lines 1 through 3.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 288 as reprinted February 24, 2015.)

PRICE

Committee Vote: yeas 11, nays 2.

